

A Choong Yik Son v Majlis Peguam Malaysia

HIGH COURT (KUALA LUMPUR) — CIVIL APPEAL NO 17-18 OF
2005

B 2005
ABDUL MALIK ISHAK, T SELVENTHIRANATHAN AND MOHD
HISHAMUDDIN JJ
17 JULY 2007

C *Evidence — Admissions — Informal admissions — Admission made to the Disciplinary Committee — Effect of admissions*

D *Legal Profession — Disciplinary proceedings — Disciplinary Board /Committee — Utilisation of client's moneys to pay medical bills — Subsequent reimbursement of client's money — Whether breach of legal profession*

E *Legal Profession — Law Society/Malaysian Bar — Complaint against solicitor — Complaint by partner — Complaint subsequently withdrawn — Notwithstanding withdrawal, Bar Council intervened and requested the Disciplinary Board to activate an investigation — Legal Profession Act s 100*

F On 26 March 2005, the disciplinary committee recommended that the appellant be struck off the roll of Advocates and Solicitors of the High Court in Malaya which the disciplinary board affirmed the recommendation pursuant to s 103D(1)(a) of the Legal Profession Act 1976 ('the Act').

G Aggrieved by that decision, the appellant filed a notice of appeal to the court constituted under the then s 103E (2) of the Act. The appellant admitted withdrawing money from the client's account of the Taiping branch office to cover medical bills incurred by the appellant and his late wife. This ran counter to r 7 of the Solicitors' Account Rules 1990. The appellant eventually

H repaid the sum of RM16,950 to the client. It was submitted that what the appellant did was not intentional; that it was not fraudulent and it was not calculated to cheat and take flight; and that it had happened during a most trying time where the appellant had to cope with the physical and emotional hardships and short term financial pressures.

Held, dismissing appellant's appeal with costs:

- (1) The withdrawal and utilization of client's moneys notwithstanding the

circumstances under which the acts were committed were nothing short of dishonest and fraudulent conduct within the meaning of s 94(3)(c) of the Act. The appellant's conduct was also contrary to s 94(3)(k) of the Act (see paras 20–21)

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- (2) The court took into account the appellant's plea but decided that the interest of the public must be put in the forefront. Certain standards must be maintained by the legal profession. The confidence in the legal profession must be upheld and could not be compromised (see para 24).

B

- (3) The rules made under the Act were meant to ensure fidelity in dealing with client's moneys and to minimise opportunities for defalcation. Moneys received by an advocate and solicitor on behalf of a client must be banked into the client's account. These moneys must be kept strictly separate from the solicitor's own moneys. According to r 6 of the Solicitors' Account Rules 1990, no money other than money which under the foregoing rules a solicitor is required or permitted to pay into a client's account shall be paid into a client's account, and it shall be the duty of a solicitor into whose client's account any money has been paid in contravention of the Solicitors' Account Rules to withdraw the same without delay on discovery. There is a duty imposed by r 3 of the Solicitors' Account Rules 1990 to put all moneys into the client's account without delay. Any advocate and solicitor caught meddling with the client's account must face the wrath of the law (see para 25).

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[Bahasa Malaysia summary]

Pada 26 Mac 2005, jawatankuasa tata tertib telah mencadangkan bahawa perayu dikeluarkan dari Senarai Peguambela dan Peguamcara Malaya dimana lembaga tata tertib telah mengesahkan cadangan tersebut mengikut s 103D(1)(a) Akta Profesyen Undang-Undang 1976 (Akta tersebut). Terkilan dengan keputusan tersebut, perayu memfailkan satu notis rayuan ke mahkamah yang dibentuk pada masa tersebut di bawah s 103E(2) Akta tersebut. Perayu telah mengaku mengeluarkan wang daripada akaun anakguamnya di cawangan pejabatnya di Taiping untuk membayar bil-bil perubatan yang ditanggung oleh perayu dan mendiang isterinya. Ini melanggar peruntukan k 7 Kaedah-Kaedah Akaun Peguamcara 1990. Perayu telah membayar semula jumlah RM16,950 kepada anakguamnya. Ia telah diujahkan bahawa apa yang perayu telah lakukan adalah bukan secara sengaja; ia bukanlah fraud dan bukannya bertujuan menipu dan melarikan diri; dan ia telah terjadi pada masa yang genting dimana perayu terpaksa menghadapi kesusahan secara fizikal dan emosi serta tekanan kewangan jangka pendek.

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- A** **Diputuskan**, menolak rayuan perayu dengan kos:
- (1) Pegeluaran dan penggunaan wang anakguam walaupun dalam keadaan-keadaan dimana tindakan tersebut dilakukan adalah tidak kurang satu tindakan tidak jujur dan fraud dalam maksud s 94(3)(c) Akta tersebut. Tindakan perayu telah melanggar s 94(3)(k) Akta tersebut (lihat perenggan 20–21).
- B**
- (2) Mahkamah telah mengambil kira rayuan perayu tetapi berpendapat bahawa kepentingan awam harus diutamakan. Sesetengah standard harus dikekalkan oleh profesyen undang-undang. Kepercayaan dalam profesyen undang-undang patut dikekalkan dan tidak boleh dikompromikan (lihat perenggan 24).
- C**
- (3) Peraturan-peraturan yang dibuat di bawah Akta tersebut adalah bertujuan memastikan kesetiaan apabila berurusan dengan wang anakguam dan mengurangkan peluang untuk pemalsuan. Wang yang diterima oleh seseorang peguambela dan peguamcara bagi pihak anakguamnya harus dimasukkan ke dalam akaun anakguam. Wang-wang ini harus disimpan berasingan daripada wang peguamcara sendiri. Mengikut k 6 Kaedah-Kaedah Akaun Peguamcara 1990, tiada wang selain daripada wang dimana di bawah kaedah-kaedah tersebut seseorang peguamcara dikehendaki atau dibenarkan membayar ke dalam akaun anakguam akan dibayar ke dalam akaun anakguam, dan ia adalah tanggungjawab seseorang peguamcara dimana sebarang wang di dalam akaun anakguam telah dibayar secara melanggar Kaedah-Kaedah Akaun Peguamcara untuk mengeluarkannya tanpa kelewatan apabila diketahui. Seseorang peguambela dan peguamcara yang didapati mengusik akaun klien mestilah menghadapi pembalasan undang-undang (lihat perenggan 25).]
- D**
- E**
- F**

Notes

- G** For a case on informal admissions, see 7(1) *Mallal's Digest* (4th Ed, 2006 Reissue) para 114.
For cases on complaint against solicitor, see 9 *Mallal's Digest* (4th Ed, 2005 Reissue) paras 1672–1673.
- H** For cases on Disciplinary Committee, see 9 *Mallal's Digest* (4th Ed, 2005 Reissue) paras 1589–1590.

Cases referred to

- An Advocate and Solicitor, Re* [1940] MLJ 253 (refd)
- I** *A Solicitor, Re* [1962] 3 MC 323 (refd)
- Cashin, Re* [1988] 1 MLJ 380 (refd)
- Law Society of Singapore v Ravindra Samuel* [1999] 1 SLR 696 (refd)
- Lim Keng Kooi, Re* [1941] MLJ 217 (refd)
- MA Clyde v Wong Ah Mei and Anor* [1970] 2 MLJ 183 (refd)

Moragolle Sumangala v Kiribamune Piyadassi [1955] 56 NLR 322 (refd) A
Ramji Dayawala & Sons (P) Ltd v Invest Import AIR 1981 SC 2085 (refd)
S Fung, A Solicitor, Re [1941] MLJ Rep 142 (refd)
The King v Cooray [1926] 28 NLR 74 (refd)

Legislation referred to

Evidence Act 1950 ss 17(1), 18, 19, 20, 21, 22, 23, 31 B
 Legal Profession (Disciplinary Proceedings) (Investigating Tribunal And
 Disciplinary Committee) Rules 1994 r 8
 Legal Profession Act 1976 ss 94(3)(c), 94(3)(k), 100, 103A(a), 103D(1)(a),
 103E(2) C
 Solicitors' Account Rules 1990 rr 2, 3, 6, 7, 8(2)
Yau Wai Leong (Pushpam & Co) for the appellant.
Lim Chee Wee (Skrine) for the respondent.

Abdul Malik Ishak J (now JCA) (delivering judgment of the court): D

INTRODUCTION

[1] On 26 March 2005, the Disciplinary Committee recommended that E
 the appellant be struck off the roll of Advocates and Solicitors of the High
 Court in Malaya. And on 7 May 2005, the Disciplinary Board affirmed the
 recommendation of the Disciplinary Committee pursuant to s 103D(1)(a) of
 the Legal Profession Act 1976 (Act 166) ('the Legal Profession Act').
 Aggrieved by that decision, the appellant filed a notice of appeal to this court F
 constituted under the then s 103E(2) of the Legal Profession Act.

FACTS OF THE CASE

[2] By letter dated 8 April 2004, Mr Syahrul 'Azrin bin Ghazali ('Syahrul'), G
 an advocate and solicitor, forwarded a letter of complaint against the
 appellant to the Disciplinary Board. According to Syahrul, he was the junior
 partner of the law firm of Messrs Choong Yik Son & Fiona Ghaus ('the firm')
 and he was the sole managing partner of the Ipoh office of the firm from
 October 2003 to 18 March 2004. Two other branches of the firm were in H
 Taiping and Kuala Kangsar, both in Perak. And on 17 March 2004, while
 Syahrul was at the Taiping branch office of the firm for a routine visit, one
 Kumar called to enquire concerning stakeholder's money amounting to
 RM16,000 held by the firm which was still outstanding. Since the appellant
 was away and as he was the senior partner of the firm and also the sole I
 signatory for the Taiping branch office client's account, Syahrul assured
 Kumar that he would look into the matter.

A [3] After checking the current status of the client's account in question at
the Taiping branch office, Syahrul was shocked to learn that there was only
B RM2,500 in the client's account. Syahrul then called for the previous month's
bank statements and was further shocked to learn that cash withdrawals had
C been made from the client's account since November 2003 without his
knowledge. Syahrul telephoned the appellant who was at that time away in
D Kuala Lumpur and the appellant verbally admitted that he had been using the
client's moneys for the past few months to cover overhead expenses of the
firm's three offices. Syahrul immediately tendered his resignation but upon
E the appellant's verbal undertaking to refund the moneys, Syahrul gave the
appellant until 5 April 2004 to remedy the situation. On 5 April 2004, the
appellant, while assuring Syahrul that he had paid the RM16,000 to Kumar,
unintentionally disclosed to Syahrul that he had used more than RM16,000
from the client's account. Since Syahrul had no idea how much moneys had
been utilised by the appellant, he then forwarded a letter of complaint against
the appellant to the Disciplinary Board and at the same time enclosed copies
of the bank statements for the periods between November 2003 to February
2004 as evidence of the unlawful cash withdrawals. Syahrul also affirmed a
statutory declaration dated 27 May 2004 confirming the contents of his
complaint as can be seen at p 6 of the appeal record. In response to the
complaint, the appellant tendered a written explanation to the Disciplinary
Board dated 23 July 2004.

F [4] While the Disciplinary Board was processing the complaint, Syahrul
sent a letter dated 15 September 2004 withdrawing the complaint against the
appellant. When the Disciplinary Board received the letter of withdrawal, the
matter was referred to the Bar Council and, pursuant to r 8 of the Legal
Profession (Disciplinary Proceedings) (Investigating Tribunal And
G Disciplinary Committee) Rules 1994, the Bar Council decided to intervene
and requested the Disciplinary Board to activate an investigation pursuant to
s 100 of the Legal Profession Act. That section reads as follows:

100 Investigating Tribunal

- H (1) Where a written application or complaint is referred to the
Disciplinary Board, the Disciplinary Board shall, if it considers that
there is merit in the application or complaint, forthwith constitute an
Investigating Tribunal.
- I (2) An Investigating Tribunal to be appointed by the Disciplinary Board
to inquire into the application or complaint shall consist of three
members of whom shall be —
- (a) two advocates and solicitors; and
 - (b) one lay person,

appointed from the Investigating Tribunal Panel.

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- (3) The Disciplinary Board shall appoint a member from para (a) of subsection (2) to be the chairman of the said Investigating Tribunal.

[5] Section 103A(a) of the Legal Profession Act states that where the Disciplinary Board determines that there should be a formal investigation, the Disciplinary Board shall forthwith appoint a Disciplinary Committee which shall hear and investigate the matter. Before the Disciplinary Committee, Syahrul said that he withdrew the complaint against the appellant because he took pity on him, but nevertheless Syahrul believed that the appellant had committed the offence in question (see p 21 of the appeal record). Under cross-examination before the Disciplinary Committee, the appellant had this to say (see p 22 of the appeal record):

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I confirm vouchers appearing at pp 38, 39, and 40 of the supplementary bundle represent personal drawings by me. I confirm the amounts drawn are RM8,000, RM6,000 and RM5,000. I admit those drawings are unusual and are against my Firm's practice. However, my mind, at that time was focussed in settling medical bills and in view of this I did not transfer those sums first into my office account to facilitate the personal drawings. Time was crucial. At the relevant time I incurred large medical bills. At the present time, I no longer am incurring huge medical bills as I am receiving free treatment at the GH Ipoh. I agree that para 15 in p 3 of the supplementary bundle amounts to a clear admission of using client's moneys for personal use.

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[6] According to s 17(1) of the Evidence Act 1950 ('the Evidence Act'), an admission is a statement, oral or documentary, which suggests any inference as to any fact in issue or relevant fact, and which is made by any of the persons and under the circumstances therein mentioned. This section together with ss 18, 19, 20, 21 and 31 of the Evidence Act 1950 relate to informal or extra-judicial admissions. Sections 18 to 20 of the Evidence Act generally relate to the circumstances in which statements made by different categories of persons may amount to admissions. Section 21 of the Evidence Act, on the other hand, relates to the relevancy of admissions, while ss 22 and 23 of the Evidence Act set out the exceptions to the admissibility of admissions. Finally, the effect of admissions is provided for in s 31 of the Evidence Act. Desai J, in *Ramji Dayawala & Sons (P) Ltd v Invest Import* AIR 1981 SC 2085, p 2093, in the context of the related Indian legislation, rightly said:

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Admission, unless explained, furnishes the best evidence.

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- A [7] Section 18 of the Evidence Act lists down the category of persons whose statements may amount to admissions within the meaning of s 17 of that Act. In the New Zealand case of *The King v Cooray* [1926] 28 NLR 74, Garvin ACJ had this to say:
- B The term ‘admission’ is the genus of which ‘confession’ is the species. It is not every statement which suggests any inference as to any fact in issue or relevant fact which is a confession, but only a statement made by a person accused of an offence whereby he states that he committed that offence or which suggests not any inference but the inference that he committed that offence.
- C [8] Section 17(1) of the Evidence Act declares that an admission is an inference as to any fact in issue or relevant fact. But it is not conclusive in effect. According to Gratiaen J, in *Moragolle Sumangala v Kiribamune Piyadassi* [1955] 56 NLR 322; and at p 326:
- D An admission does not create a conclusive estoppel; it merely suggests an inference which a court of trial may properly take into account, and the weight to be attached to it in any particular case depends on many considerations.
- E [9] Section 31 of the Evidence Act provides that admissions are not conclusive proof of the matters admitted, but they may operate as estoppels. The maker of the admission in question may explain that admission away. And if that admission is not explained away then it would constitute evidence against the person by whom it was made. In *MA Clyde v Wong Ah Mei and Anor* [1970] 2 MLJ 183, 185, Gill FJ (as he then was) had this to say:
- F The admission, of course, cannot be regarded as conclusive, and it is open to the person who made it to explain it away, which was not done in this case.
- G [10] Reverting to the case before us, by way of a written explanation, the appellant admitted withdrawing money from the client’s account of the Taiping branch office. Inter-alia, this was what the appellant wrote (see p 14 of the appeal record):
- H Over the period of about a year from May 2003 to April 2004, I had given lesser attention to the office which culminated in reduced billings. In the meantime, I needed to draw extra sum from the office to meet the sudden increased personal expenditure. This is exacerbated by the fact that the office had to pay out year end bonus to the staff culminating in a reduced cash flow. In these tumultuous period
- I and not fully aware of the reduced billings, where the office had not generated the actual income yet from the litigation files, I had overdrawn and touched on the clients’ moneys.

[11] It is obvious that the appellant had taken moneys out from the client's account of the Taiping branch office and utilized the same to cover the medical bills incurred by the appellant and his late wife. The appellant's late wife died on 23 April 2004 of liver cancer at the Kuala Lumpur General Hospital. The appellant himself had to undergo a heart by-pass operation in June 2003 at the Ipoh Specialist Centre. According to the appellant, all the medical expenses incurred by him and his late wife came up to RM83,000 (see p 14 of the appeal record).

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[12] Again, under cross-examination before the Disciplinary Committee, the appellant had this to say (see p 21 of the appeal record):

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I confirm receiving from Jurubina Taiping Sdn Bhd the letter dated 18 February 2004 ... It is true that they claimed RM16,950 being the stakeholder's moneys.

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[13] Further down the same page of the appeal record and spilling over to p 22 of the appeal record, this was what the appellant said under cross-examination before the Disciplinary Committee:

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The voucher appearing at p 6 and the other 40 vouchers appearing in the following pages, though bearing different references, were lumped into one payment and drawn by one cheque for RM811.09. This drawing appears in the statement appearing at p 4 of the supplementary bundle. I have more than one clients' accounts in Taiping but I debited all those 41 vouchers totalling RM811.09 into one account.

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[14] It is an undisputed fact that the appellant had overdrawn and made use of moneys in the client's account. The Disciplinary Committee rightly concluded that the appellant had failed to produce any documentary evidence such as invoices and bills of the branch office's billing printouts to show that the drawings from the client's account were in respect of legal fees or disbursements to which the law firm was entitled. The Disciplinary Committee also rightly concluded that the appellant did not produce any letter of authorization to support the withdrawals. The authorization in writing for such a withdrawal must come from the Bar Council under r 8(2) of the Solicitors' Account Rules 1990 ('the Solicitors' Account Rules'). The appellant failed to produce any such written authorization.

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[15] It is, of course, permissible to draw money from the client's account provided it complies with the requirements set out in r 7 of the Solicitors' Account Rules. That r 7 states as follows:

- A** 7. Drawing money from client account
There may be drawn from client account —
(a) in the case of client's money —
- B** (i) money properly required for a payment to or on behalf of the client;
(ii) in the case of solicitor trust money, money properly required for a payment in the execution of the particular trust;
- C** (iii) money properly required for or towards payment of debt due to the solicitor from the client or in reimbursement of money expended by the solicitor on behalf of the client;
(iv) money drawn on the client's authority; and
- D** (v) money properly required for or towards payment of the solicitor's costs where a bill of costs or other written intimation of the amount of the costs incurred has been delivered to the client and the client has been notified that money held for him will be applied towards or in satisfaction of such costs;
- E** (b) in the case of trust money —
(i) money properly required for a payment in the execution of the particular trust;
- F** (ii) money to be transferred to a client account in the execution of the particular trust;
(iii) money to be transferred to a separate bank account kept solely for the money of the particular trust;
- G** (c) such money, not being money to which either para (a) or (b) applies, as may have been paid into the account under para (b) or (d) of r 4; and
- H** (d) money which may by mistake or accident have been paid into the account in contravention of r 6;
Provided that in any case under para (a) or (b) the money so drawn shall not exceed the total of the money held for the time being in such account on account of such client or trust.
- I** [16] Unfortunately, the withdrawals of the moneys from the client's account by the appellant was to defray the medical bills of both the appellant and his late wife and that ran counter to r 7 of the Solicitors' Account Rules. Rule 2 of the Solicitors' Account Rules defines 'client's money' in this way:

... client's money means money held or received by a solicitor on account of a person for whom he is acting in relation to the holding or receipt of such money either as a solicitor or in connection with his practice as a solicitor, agent, bailee, stakeholder or in any other capacity and includes solicitor trust money but does not include money to which the only person entitled is the solicitor himself or, in the case of a firm of solicitors, one or more of the partners in the firm.

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[17] What the appellant did, in the circumstances, was certainly illegal. It makes no difference that the appellant eventually repaid the sum of RM16,950 to Jurubina Taiping Sdn Bhd in staggering sums and at three different times:

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- (a) RM5,000 on 10 May 2004;
- (b) RM5,975 on 18 June 2004; and
- (c) RM5,975 on 7 July 2004

D

[18] Of crucial importance was the fact that the stakeholder's money amounting to RM16,950 was not in the client's account when the Taiping office of the firm received a request for the release of that sum. It would be apt here to quote the words of Mc Elwaine CJ in the case of *In Re S Fung, A Solicitor* [1941] MLJ Rep 142, at p 143 as follows:

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We think it quite clear that the respondent did not keep his client's money intact, and it is equally clear that he used some of it for purposes which did not concern his client. Thus there was misappropriation for a time of part of the client's money, and this in our opinion amounted to professional misconduct.

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[19] The facts also indicate that the appellant breached r 26 of the Conveyancing Practice Rulings which states as follows:

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26. Terms of Stakeholding to be strictly adhered to

A Solicitor acting as stakeholder for two or more parties must strictly adhere to the terms of stakeholding at all times. No money or document held by a solicitor as stakeholder shall be released, utilized, applied or otherwise dealt with by such solicitor except in accordance with the terms of stakeholding or with the express consent of all relevant parties. For example, a solicitor holding the final 5% of the purchase price under a Sale and Purchase Agreement prescribed by the Housing Developers (Control & Licensing) Regulations 1989 must not (for whatever reason) release the same before the expiry of the stakeholding period(s) and/or in contravention of Clause 23 of the Schedule G Agreement or Clause 26 of the Schedule H Agreement as the case may be.

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[20] It is part and parcel of this judgment that the withdrawal and utilization of client's moneys notwithstanding the circumstances under which

A the acts were committed were nothing short of dishonest and fraudulent conduct within the meaning of s 94(3)(c) of the Legal Profession Act, which reads as follows:

94. Power of Disciplinary Board to strike off the Roll, suspend for misconduct, etc

B 3. For the purposes of this Part, 'misconduct' means conduct or omission to act in Malaysia or elsewhere by an advocate and solicitor in a professional capacity or otherwise which amounts to grave impropriety and includes:

C (c) dishonest or fraudulent conduct in the discharge of his duties

D [21] Therefore, it is the judgment of this court that there was ample evidence to show that the appellant had breached the rules made under the Legal Profession Act as alluded to earlier. The appellant's conduct was also contrary to s 94(3)(k) of the Legal Profession Act.

E [22] With respect, the appellant ought to have known that the clients' moneys must be separated from his own moneys. But from the available evidence it was clear that the appellant's conduct left much to be desired. An advocate and solicitor has a duty to keep strict and accurate accounts of his clients' moneys (*Re An Advocate and Solicitor* [1940] MLJ 253). The court in *Re Lim Keng Kooi* [1941] MLJ 217 held that the rule requiring separate accounts imposed a legal obligation and not merely a moral obligation to comply. It is a correct assertion to say that any breach of any of the rules made under the Legal Profession Act would constitute a misconduct. Every practising advocate and solicitor ought to know of the necessity of keeping separate clients' accounts (*Re Cashin* [1988] 1 MLJ 380) and a breach of it, like what the appellant here has done, would per se amount to an improper conduct (*In Re S Fung, A Solicitor*). In *Re A Solicitor* [1962] 3 MC 323, where a very large sum of the client's money in the hands of the lawyer could not be accounted for, the lawyer in question was struck off the roll. The net is thrown wider where there is a breach of the Solicitors' Account Rules. Thus, if a solicitor does not keep his client's money intact (like in the present case) but instead uses it for his own purpose notwithstanding the fact that the solicitor has no intention of permanently depriving his client of the use of that money and later on the solicitor repays the money, the solicitor will still be held guilty of professional misconduct (*In Re S Fung, A Solicitor*).

I [23] In the present case, we listened to the plea of leniency and given it such weight as we possibly could. It was submitted that what the appellant did was not intentional; that it was not fraudulent and it was not calculated to cheat and take flight; and that it had happened during a most trying time where the appellant had to cope with the physical and emotional hardships

and short term financial pressures. It was further submitted that the whole unfortunate episode had occurred not due to any reason of greed or indulgence on the part of the appellant but because of the difficult times he was facing, as alluded to earlier in this judgment.

[24] In dismissing the appeal, we took into account all the foregoing factors and also took into consideration that the state of the appellant's client's account has been regularised as confirmed by the auditor's report that was issued on 8 October 2004. The fact that the appellant was 65 years of age and that his sole source of revenue was from his law practice were also considered by us. We also noted that the appellant had to support two of his children in the pursuit of their tertiary education overseas — in Australia and in the United Kingdom. All these factors were considered by us. But the interest of the public must be put in the forefront, which we accordingly did. Certain standards must be maintained by the legal profession. The confidence in the legal profession must be upheld and cannot be compromised, for example, the respondent in *Law Society of Singapore v Ravindra Samuel* [1999] 1 SLR 696 had acted dishonestly and he was accordingly struck off the roll.

[25] The rules made under the Legal Profession Act are meant to ensure fidelity in dealing with client's moneys and to minimise opportunities for defalcation. Moneys received by an advocate and solicitor on behalf of a client must be banked into the client's account. And 'client' means, according to r 2 of the Solicitors' Account Rules, any person on whose account a solicitor holds or receives client's money. These moneys must be kept strictly separate from the solicitor's own moneys. According to r 6 of the Solicitors' Account Rules, no money other than money which under the foregoing rules a solicitor is required or permitted to pay into a client's account shall be paid into a client's account, and it shall be the duty of a solicitor into whose client's account any money has been paid in contravention of the Solicitors' Account Rules to withdraw the same without delay on discovery. There is a duty imposed by r 3 of the Solicitors' Account Rules to put all moneys into the client's account without delay. Any advocate and solicitor caught meddling with the client's account must face the wrath of the law.

[26] It is obvious that the conduct of an advocate and solicitor must be judged by the rules of his profession and by the standard which its members set up not only for their brethren but also for themselves. We were therefore of the unanimous view that the findings of the Disciplinary Committee were entirely supported by the evidence. It was a case, pure and simple, of an improper act amounting to dishonest conduct within the meaning of s 94(3)(c) of the Legal Profession Act.

A [27] We therefore dismissed the appellant's appeal with costs, resulting in the confirmation of the order that the appellant be struck off the roll, as recommended by the Disciplinary Committee, and as affirmed by the Disciplinary Board.

B [28] This judgment in draft has been shown to my brother judges, T Selenthiranathan J and Mohd Hishamudin Yunus J and they have expressed their agreement with it.

C *Appeal dismissed with costs.*

Reported by Sally Kee

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